

## Use Tax Reported on Vermont Income Tax Returns

Tax Year	Number of Resident Returns	Taxpayers Reporting Use Tax	Total Amount Reported	Average Amount Reported	Percent of Filers
1980	198,728	1,977	\$ 29,646	\$ 15	1.0%
1981	202,515	2,166	\$ 31,322	\$ 14	1.1%
1982	203,001	2,546	\$ 45,536	\$ 18	1.3%
1983	206,613	2,875	\$ 60,652	\$ 21	1.4%
1984	213,924	2,471	\$ 55,919	\$ 23	1.2%
1985	217,762	2,345	\$ 51,727	\$ 22	1.1%
1986	223,433	2,270	\$ 51,124	\$ 23	1.0%
1987	237,938	2,243	\$ 58,342	\$ 26	0.9%
1988	248,285	2,457	\$ 66,220	\$ 27	1.0%
1989	253,932	2,475	\$ 70,722	\$ 29	1.0%
1990	254,438	2,501	\$ 69,132	\$ 28	1.0%
1991	254,067	2,718	\$ 87,083	\$ 32	1.1%
1992	254,438	2,990	\$ 110,979	\$ 37	1.2%
1993	255,222	2,964	\$ 114,997	\$ 39	1.2%
1994	257,684	5,147	\$ 206,530	\$ 40	2.0%
1995	261,750	4,778	\$ 206,032	\$ 43	1.8%
1996	265,957	5,300	\$ 215,007	\$ 41	2.0%
1997	272,096	5,484	\$ 235,944	\$ 43	2.0%
1998	277,528	5,017	\$ 238,344	\$ 48	1.8%
1999	283,925	4,593	\$ 219,955	\$ 48	1.6%
2000	284,100	4,703	\$ 199,465	\$ 42	1.7%
2001	289,095	4,257	\$ 183,945	\$ 43	1.5%
2002	290,303	5,356	\$ 236,027	\$ 44	1.8%
2003	293,482	22,625	\$ 679,286	\$ 30	7.7%
2004	298,860	29,046	\$ 826,564	\$ 28	9.7%
2005	302,311	25,130	\$ 808,243	\$ 32	8.3%
2006	306,169	25,791	\$ 834,097	\$ 32	8.4%
2007	312,459	26,217	\$ 882,297	\$ 34	8.4%
2008	309,859	25,214	\$ 819,765	\$ 33	8.1%
2009	306,841	24,148	\$ 819,386	\$ 34	7.9%
2010	309,097	20,661	\$ 1,062,814	\$ 51	6.7%
2011	313,955	21,147	\$ 1,189,418	\$ 56	6.7%
2012	310,150	21,212	\$ 1,215,932	\$ 57	6.8%

**Notes:**

*Use tax line was first added to the 1974 Vermont Income Tax return.*

*A use tax reporting table was implemented starting with the 2003 return*

### 2012 Use Tax Reporting Table

AGI	Use Tax	Low	High
\$10,000 - 24,999	\$10.00	0.10%	0.04%
\$25,000 - 34,999	\$20.00	0.08%	0.06%
\$35,000 - 49,999	\$28.00	0.08%	0.06%
\$50,000 - 64,999	\$40.00	0.08%	0.06%
\$65,000 - 79,999	\$52.00	0.08%	0.07%
\$80,000 - 99,999	\$65.00	0.08%	0.07%
Over \$99,999	0.08%		